

JAN 27 2006

CATHY A. CATTERSON, CLERK  
U.S. COURT OF APPEALS

NOT FOR PUBLICATION  
UNITED STATES COURT OF APPEALS  
FOR THE NINTH CIRCUIT

JOHN A. GRAVES,

Petitioner,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent.

No. 05-74774

Tax Ct. No. 1224-04

MEMORANDUM\*

Appeal from a Decision of the  
United States Tax Court

Submitted January 23, 2006\*\*

Before: T.G. NELSON, SILVERMAN and BYBEE, Circuit Judges.

A review of the record indicates that the questions raised in this appeal are so insubstantial as not to require further argument. *See United States v. Hooton*, 693 F.2d 857, 858 (9th Cir. 1982) (per curiam) (stating standard).

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\* This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

\*\* This panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

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Accordingly, we summarily affirm the Tax Court's judgment, and we grant respondent's motion for sanctions of \$6,000 for pursuing a frivolous appeal.

*See* 26 U.S.C. § 7482(c)(4); 28 U.S.C. § 1912; Fed. R. App. P. 38.

**AFFIRMED.**